

Exhibit C

KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

101 PARK AVENUE

NEW YORK, NEW YORK 10178

WASHINGTON, DC

CHICAGO, IL

STAMFORD, CT

PARSIPPANY, NJ

BRUSSELS, BELGIUM

AFFILIATE OFFICES

MUMBAI, INDIA

(212) 808-7800

FACSIMILE

(212) 808-7897

www.kelleydrye.com

DIRECT LINE (212) 808-7697

EMAIL mlorenzo@kelleydrye.com

September 5, 2008

VIA FACSIMILE

Michelle Townes, Esq.
Assistant Attorney General
Georgia Department of Law
(404) 463-1062

Re: United States ex. rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

Dear Ms. Townes:

As you are aware, this firm represents Defendants Dey, Inc., Dey L.P., Inc. and Dey, L.P. (collectively, "Dey") in the above-referenced action. Dey served a subpoena on the Georgia Department of Community Health on July 16, 2008, and the Georgia Department of Community Health produced documents on or about August 20, 2008.

During the course of reviewing and preparing the production to be sent to other defendants and plaintiffs, we came across documents that were labeled "Attorney Client Communication" and "subject to the attorney client privilege." We subsequently isolated the production and have not yet sent copies to other parties.

Per our conversation earlier today, in which I advised you of production of these documents, I am attaching the e-mails produced by the Georgia Department of Community Health which were labeled "Attorney Client Communication". Per your request, we will destroy all copies of these e-mails marked "Attorney Client Communication" in our possession and will not include them in any production to defendants or plaintiffs.

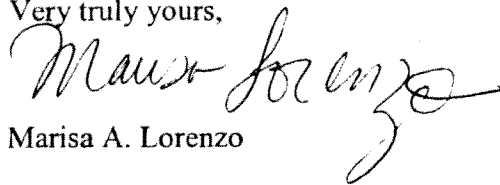
I am also attaching an October 2006 presentation I referenced in our call that is marked "subject to the attorney client privilege." It is our contention that the October 2006 presentation, while marked as privileged, is not subject to the attorney-client privilege.

Michelle Townes, Esq.
September 5, 2008
Page Two

Per your request, we will also refrain from sending copies of the production received from the Georgia Department of Community Health to other defendants and plaintiffs pending a conference with you next week. We will inform the other defendants and plaintiffs in writing that we are waiting to produce documents from the Georgia Department of Community Health pending a further review of the documents.

Finally, for your information, I am attaching the relevant protective order that governs this case.

Very truly yours,

A handwritten signature in black ink, appearing to read "Marisa A. Lorenzo", with a stylized flourish at the end.

Marisa A. Lorenzo